

## Article - Local Government

[\[Previous\]](#)[\[Next\]](#)

§16–307.

- (a) (1) Each year the Legislative Auditor shall:
  - (i) review the audit reports required under § 16–306 of this subtitle; and
  - (ii) make a full and detailed written report to the Comptroller and, in accordance with § 2–1257 of the State Government Article, the Executive Director of the Department of Legislative Services on the result of the audit of the financial records of each county, municipality, and special taxing district created by the State.
- (2) The report may include recommendations that the Legislative Auditor considers advisable relating to:
  - (i) methods of bookkeeping;
  - (ii) changes in the uniform system of financial reporting; and
  - (iii) changes in the reports of the counties, municipalities, and special taxing districts.
- (b) (1) In conducting the review required under subsection (a) of this section, the Legislative Auditor may review the work papers and other documentation of the auditor who filed the audit report.
- (2) The Legislative Auditor may refer audit reports, work papers, or other documentation reviewed by the Legislative Auditor to the State Board of Public Accountancy for action required by the Maryland Public Accountancy Act.
- (c) The Legislative Auditor shall report any violation of this subtitle by a county, municipality, or special taxing district created by the State to the Comptroller and, in accordance with § 2–1257 of the State Government Article, to the Executive Director of the Department of Legislative Services.

[\[Previous\]](#)[\[Next\]](#)